

§ 301.6021-1

§ 301.6021-1 Listing by district directors of taxable objects owned by nonresidents of internal revenue districts.

Whenever there are in any internal revenue district any articles subject to tax, which are not owned or possessed by or under the care or control of any person within such district, and of which no list has been transmitted to the district director, as required by law or by regulations prescribed pursuant to law, the district director, or other authorized internal revenue officer or employee, shall enter the premises where such articles are situated, shall make such inspection of the articles as may be necessary, and shall make lists of the same according to the forms prescribed. Such lists, being subscribed by the district director or other authorized internal revenue officer or employee, shall be sufficient lists of such articles for all purposes.

INFORMATION RETURNS

Information Concerning Persons Subject to Special Provisions

§ 301.6031(a)-1 Return of partnership income.

For provisions relating to the requirement of returns of partnership income, see § 1.6031(a)-1 of this chapter.

[T.D. 8841, 64 FR 61502, Nov. 12, 1999]

§ 301.6032-1 Returns of banks with respect to common trust funds.

For provisions relating to requirement of returns of banks with respect to common trust funds, see § 1.6032-1 of this chapter (Income Tax Regulations).

§ 301.6033-1 Returns by exempt organizations.

For provisions relating to the requirement of returns by exempt organizations, see § 1.6033-1 of this chapter (Income Tax Regulations).

§ 301.6034-1 Returns by trusts described in section 4947(a)(2) or claiming charitable or other deductions under section 642(c).

For provisions relating to the requirement of returns by trusts described in section 4947(a)(2) or claiming charitable or other deductions under

26 CFR Ch. I (4-1-02 Edition)

section 642(c), see § 1.6034-1 of this chapter (Income Tax Regulations).

[T.D. 8026, 50 FR 20757, May 20, 1985]

§ 301.6035-1 Returns of officers, directors, and shareholders of foreign personal holding companies.

For provisions relating to the requirement of returns by officers, directors, and shareholders of foreign personal holding companies, see §§ 1.6035-1 to 1.6035-3, inclusive, of this chapter (Income Tax Regulations).

§ 301.6036-1 Notice required of executor or of receiver or other like fiduciary.

(a) *Receivers and other like fiduciaries*—(1) *Exemption for bankruptcy proceedings.* (i) A bankruptcy trustee, debtor in possession or other like fiduciary in a bankruptcy proceeding is not required by this section to give notice of appointment, qualification or authorization to act to the Secretary or his delegate. (However, see the notice requirements under the Bankruptcy Rules.)

(ii) Paragraph (a)(1)(i) of this section is effective for appointments, qualifications and authorizations to act made on or after January 29, 1988. For appointments, qualifications and authorizations to act made before the foregoing date, 26 CFR 301.6036-1 (a)(1) and (4)(i) (revised as of April 1, 1986) apply.

(2) *Proceedings other than bankruptcy.* A receiver in a receivership proceeding or a similar fiduciary in any proceeding (including a fiduciary in aid of foreclosure), designated by order of any court of the United States or of any State or Territory or of the District of Columbia as in control of all or substantially all the assets of a debtor or other party to such proceeding shall, on, or within 10 days of, the date of his appointment or authorization to act, give notice thereof in writing to the district director for the internal revenue district in which the debtor, or such other party, is or was required to make returns. Moreover, any fiduciary in aid of foreclosure not appointed by order of any such court, if he takes possession of all or substantially all the assets of the debtor, shall, on, or within 10 days of, the date of his taking

possession, give notice thereof in writing to such district director.

(3) *Assignment for benefit of creditors.* An assignee for the benefit of a creditor or creditors shall, on, or within 10 days of, the date of an assignment, give notice thereof in writing to the district director for the internal revenue district in which the debtor is or was required to make returns. For purposes of this subparagraph, an assignee for the benefit of creditors shall be any person who, by authority of law, by the order of any court, by oral or written agreement, or in any other manner acquires control or possession of or title to all or substantially all the assets of a debtor, and who under such acquisition is authorized to use, reassign, sell, or in any manner dispose of such assets so that the proceeds from the use, sale, or other disposition may be paid to or may inure directly or indirectly to the benefit of a creditor or creditors of such debtor.

(4) *Contents of notice*—(i) *Proceedings other than bankruptcy.* The written notice required under paragraph (a)(2) of this section shall contain:

(a) The name and address of the person making such notice and the date of his appointment or of his taking possession of the assets of the debtor or other person whose assets are controlled,

(b) The name, address, and, for notices filed after December 21, 1972, the taxpayer identification number of the debtor or other person whose assets are controlled.

(c) In the case of a court proceeding:

(1) The name and location of the court in which the proceedings are pending,

(2) The date on which such proceedings were instituted,

(3) The number under which such proceedings are docketed, and

(4) When possible, the date, time, and place of any hearing, meeting of creditors, or other scheduled action with respect to such proceedings.

(ii) *Assignment for benefit of creditors.* The written notice required under subparagraph (3) of this paragraph shall contain:

(a) The name and address of, and the date the asset or assets were assigned to, the assignee,

(b) The name, address, and, for notice filed after December 21, 1972, the taxpayer identification number of the debtor whose assets were assigned.

(c) A brief description of the assets assigned,

(d) An explanation of the action expected to be taken with respect to such assets, and

(e) When possible, the date, time, and place of any hearing, meeting of creditors, sale, or other scheduled action with respect to such assets.

(iii) The notice required by this section shall be sent to the attention of the Chief, Special Procedures Staff, of the district office to which it is required to be sent.

(b) *Executors, administrators, and persons in possession of property of decedent.* For provisions relating to the requirement of filing, by an executor, administrator, or person in possession of property of a decedent, of a preliminary notice in the case of the estate of a decedent dying before January 1, 1971, see § 20.6036-1 of this chapter (Estate Tax Regulations).

(c) *Notice of fiduciary relationship.* When a notice is required under § 301.6903-1 of a person acting in a fiduciary capacity and is also required of such person under this section, notice given in accordance with the provisions of this section shall be considered as complying with both sections.

(d) *Suspension of period on assessment.* For suspension of the running of the period of limitations on the making of assessments from the date a proceeding is instituted to a date 30 days after receipt of notice from a fiduciary in any proceeding under the Bankruptcy Act or from a receiver in any other court proceeding, see section 6872 and § 301.6872-1.

(e) *Applicability.* Except as provided in paragraph (a)(1)(ii) of this section, the provisions of this section shall apply to those persons referred to in this section whose appointments, authorizations, or assignments occur on or after the date of publication of these regulations in the FEDERAL REGISTER as a Treasury decision.

(f) *Cross references.* (1) For criminal penalty for willful failure to supply information, see section 7203.

§ 301.6037-1

(2) For criminal penalties for willfully making false or fraudulent statements, see sections 7206 and 7207.

(3) For time for performance of acts where the last day falls on a Saturday, Sunday, or legal holiday, see section 7503 and § 301.7503-1.

[32 FR 15241, Nov. 3, 1967, as amended by T.D. 7218, 37 FR 24748, Nov. 21, 1972; T.D. 7238, 37 FR 28738, Dec. 29, 1972; T.D. 8172, 53 FR 2600, Jan. 29, 1988]

§ 301.6037-1 Return of electing small business corporation.

For provisions relating to requirement of return of electing small business corporation, see § 1.6037-1 of this chapter (Income Tax Regulations).

§ 301.6038-1 Information returns required of U.S. persons with respect to certain foreign corporations.

For provisions relating to information returns required of U.S. persons with respect to certain foreign corporations, see §§ 1.6038-1 and 1.6038-2 of this chapter (Income Tax Regulations).

§ 301.6039-1 Information returns and statements required in connection with certain options.

For provisions relating to information returns and statements required in connection with certain options, see §§ 1.6039-1 and 1.6039-2 of this chapter (Income Tax Regulations).

[T.D. 7275, 38 FR 11346, May 7, 1973]

Information Concerning Transactions With Other Persons

§ 301.6041-1 Returns of information regarding certain payments.

For provisions relating to the requirement of returns of information regarding certain payments, see §§ 1.6041-1 to 1.6041-6, inclusive, of this chapter (Income Tax Regulations).

§ 301.6042-1 Returns of information regarding payments of dividends and corporate earnings and profits.

For provisions relating to the requirement of returns of information regarding payments of dividends and corporate earnings and profits, see §§ 1.6042-1 to 1.6042-4, inclusive, of this chapter (Income Tax Regulations).

26 CFR Ch. I (4-1-02 Edition)

§ 301.6043-1 Returns regarding liquidation, dissolution, termination, or contraction.

For provisions relating to the requirement of returns of information regarding liquidations, dissolutions, terminations, or contracts, see §§ 1.6043-1, 1.6043-2, and 1.6043-3 of this chapter (Income Tax Regulations).

[T.D. 7563, 43 FR 40222, Sept. 11, 1978]

§ 301.6044-1 Returns of information regarding payments of patronage dividends.

For provisions relating to the requirement of returns of information regarding payments of patronage dividends, see §§ 1.6044-1 to 1.6044-5, inclusive, of this chapter (Income Tax Regulations).

§ 301.6046-1 Returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock.

For provisions relating to requirement of returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock, see §§ 1.6046-1 to 1.6046-3, inclusive, of this chapter. (Income Tax Regulations.)

§ 301.6047-1 Information relating to certain trusts and annuity and bond purchase plans.

For provisions relating to the requirement of returns of information regarding certain trusts and annuity and bond purchase plans, see § 1.6047-1 of this chapter (Income Tax Regulations).

§ 301.6048-1 Returns as to creation of or transfers to certain foreign trusts.

For provisions relating to the requirement of returns as to creation of or transfers to certain foreign trusts, see § 16.3-1 of this chapter (Temporary Regulations under the Revenue Act of 1962).

§ 301.6049-1 Returns regarding payments of interest.

For provisions relating to the requirement of returns regarding payments of interest, see §§ 1.6049-1 to 1.6049-3, inclusive, of this chapter (Income Tax Regulations).